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Subject: Training and section 6103

After consulting with the disclosure experts in Counsel, I have confirmed that you should not be using real case examples (unless you have obtained the taxpayer's consent) or legal opinions secured in real cases (unless the opinion has already been released to the public) as part of your training because even if the names of the taxpayers are removed from the example or the opinion, the documents will still likely contain taxpayer information and thus would generally be prohibited from disclosure. Under IRC § 6103(b)(2), the definition of "return information" is very broad and covers many different types of data furnished to or collected by the IRS. Besides a taxpayer's name, address, or social security number, "return information" also includes things like the source of a taxpayer's income, which deductions or credits the taxpayer claimed on his/her return, and whether the taxpayer's return is under examination. So while you may have removed some of the "return information" from each case example or opinion, the facts of the case that remain likely still constitute "return information." Under IRC § 6103(h)(1), taxpayer information may be released to an IRS employee if the employee needs to know the information in order to perform the employee's official tax administration duties. Training, however, is not part of the employee's official duties. Thus, it cannot be disclosed to the class under this exception. If you have questions, please feel free to contact me.